NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. The authority for the creation of the special revenue funds is by state statute, executive order, or specific authority.

Health Care Gross Receipts Tax. To account for the enactment of a 1/16th gross receipts tax in accordance with state statute (7-20E-18, NMSA 1978). This legislation allows the County to implement and dedicate up to 2/16% gross receipts tax for health care related costs.

Public Works Grants. To account for various federal, state and other grant funding sources received by the County Public Works Division. The grants are restricted to specific purposes as agreed to between the County and the funding source as enumerated in the grant agreement/contract.

Emergency Medical Services. To account for grants from the State of New Mexico Department of Health to be utilized for equipment, supplies, and training for emergency medical service purposes. This fund was created by the authority of state statute (see Section 24-10A-6, NMSA 1978 Compilation).

Recreation. To account for recreational funds. Financing is provided by cigarette taxes. The fund was created by authority of state statute (see Section 7-12-15, NMSA 1978 Compilation).

DWI Services To account for grants from the State of New Mexico, Department of Finance and Administration for alcohol detoxification and treatment facilities.

Farm and Range. To account for soil conservation, predator control, and secondary road activities within the County. Financing is provided by the Taylor Grazing Act. Expenditures may be made only for the purposes specified in the grant. The fund was created by authority of state statute (see Section 6-11-6, NMSA 1978 Compilation).

Valuation. To account for fees collected from "revenue recipients" pursuant to Section 7-38-38.1, NMSA 1978 Compilation. Expenditures from the county property valuation fund may be made pursuant to a property valuation program presented by the county assessor and approved by the majority of the County Commissioners.

Fire Districts No. 1 through 11 and 13. To account for the operations and maintenance (excluding salaries and benefits) of the 11 fire districts. Funding is provided by allotments from the New Mexico State Fire Marshal's Office. The funds were created under the authority of state statute (see Section 59A-53-5, NMSA 1978 Compilation).

Law Enforcement Protection. To account for a state grant restricted to equipment purchases and training programs to enhance law enforcement effectiveness. The fund was created under the authority of state statute (see Section 29-13-4, NMSA 1978 Compilation).

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

County Indigent. To account for the 1/8 of one percent portion of the county gross receipts tax adopted through County Ordinance 86-17, expenditure of which is restricted to indigent care. An agreement was signed with several providers for the provision of health and dental services to indigent patients. The fund was created by authority of state statute (see Section 7-20E-9, NMSA 1978 Compilation).

Energy Research and Development Agency (ERDA). These funds represent settlement of a dispute between the State of New Mexico and the federal government regarding payment of gross receipts tax by three defense contractors doing business within New Mexico. Expenditures are used for capital outlay for the various fire districts within Bernalillo County.

Section 8 Housing Vouchers Fund. To account for Department of Housing and Urban Development (HUD) Section 8 existing housing and vouchers programs including housing assistance payments. The funds were created to account for grant activity under HUD contract, ACC Part I, Number FW-5325.

Regional Correction Center. To account for monies received from the U.S. Marshall Service through a Cooperative Agreement Program and Intergovernmental Agreement for the lease of a County owned jail facility under the authority of Section 33-3-27 NMSA, 1978.

Sheriff's Office - Criminal Investigations Fund. To account for monies received from the sale of evidence, unclaimed cash, seizures, and forfeitures and expenditures of such for law enforcement purposes. The fund was created by authority of state statute Controlled Substances Act 30-31-35 NMSA 1978.

Environmental Health. To account for the 1/8 cent gross receipts tax set aside for the purpose of financing environmental health concerns within the County of Bernalillo. The fund was created by authority of state statute (see Section 7-20E-17, NMSA 1978 Compilation).

The Grant fund accounts for various federal, state and other grant funding sources received by the County. The grants are restricted to specific purposes as agreed to between the County and the funding source as enumerated in the grant agreement/contract.

Law Enforcement Block Grants. To account for grant funds received through the Department of Justice local law enforcement block grants. The fund was created by the authority of the Board of County Commissioners Resolution FR 28-97.

Clerk's Recording & Filing. To account for fees authorized to Class A counties to charge up to an additional \$2.00 per document as an equipment recording fee. The fees collected may only be used for the purchase of equipment associated with the recording, filing, maintaining, or reproducing of documents in the Office of the County Clerk. This fund was created by authority of state statute (see Section 14-8-12.2, NMSA 1978 Compilation).

Community Service. To account for donations received from non-profit organizations, which are to be used for social services programs. The fund was created by the authority of the Board of County Commissioners.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Industrial Revenue Bonds. To account for the receipt and expenditure of revenues collected from Payment in Lie of Taxes on behalf of Albuquerque Public Schools and the University of New Mexico Hospital due to Industrial Revenue Bonds issues. This fund was created by authority of Bernalillo County Ordinance 98-3.

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

General Obligation. To account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.

Revenue Bonds. To account for the accumulation of resources and payment of revenue bond principal and interest from pledged County gross receipts tax revenues for the following bond issues:

Series 1996- Clerks
Series 1996B - Public Buildings
Series 1997 - Public Facilities
Refunding Series 1998 - Courthouse
Series 2004 - Public Facilities
Refunding Series 2005 - Public Facilities

Revenue Bond Reserves. To account for debt service reserves established pursuant to the bond ordinance for the following bond issues:

Series 1996B – Public Buildings Series 1997 – Public Facilities Refunding Series 1998 – Courthouse Refunding Series 2005 – Public Facilities

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

Library Bonds. To account for the financing and acquiring of library books and library resources. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

Road Support Services. To account for various road projects. Financing is being provided by a loan from the New Mexico State Highway and Transportation Department's State Infrastructure Bank.

Storm Sewer Construction. To account for the financing and construction of storm sewer systems within Bernalillo County. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

Juvenile Center Bonds. To account for the financing and acquisition of land for the expansion of the Juvenile Justice Center. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

Facilities Bonds. To account for the financing and facilities construction and improvements, including remodeling required by Americans with Disabilities Act. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

Parks and Recreation Bonds. To account for the financing and acquisition of land for expanding parks and recreational facilities. Financing is being provided by proceeds from general obligation bonds and earnings from the investments of those monies.

Open Space. To account for the financing and acquisition of open space. Financing is provided by a six-year .25 property tax mill levy by County voters on November 30, 2000.

Sheriff's Improvement Bond. To account for financing, constructing and equipping sheriff's substations, command centers and communications equipment. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

Road Construction. To account for funds received as reimbursements from other entities for road and other construction projects originally paid for by locally generated revenues (bonds, taxes, fees, etc.). The funds received as reimbursements are used to further these and other similar projects under the management of the County public works department.

COUNTY OF BERNALILLO, NEW MEXICO NONMAJOR GOVERNMENTAL FUNDS CAPITAL PROJECTS FUNDS (CONTINUED)

Impact Fees. To account for the fees received from developers that are restricted for use in infrastructure improvements in the service area from which the fees were collected. This fund was created by authority of Bernalillo County Ordinance 95-16.

Public Health. To account for the construction and improvements of facilities for the County Public Health Department. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

1997 Revenue Bond. To account for the purchase and installation of communications and information management systems, constructing an outdoor performing arts theater, and purchase of an office building. Financing is being provided by proceeds from gross receipts tax revenue bonds, earnings from the investment of those monies, and a loan from the Property Tax Division of the NM Taxation and Revenue Department.

COUNTY OF BERNALILLO, NEW MEXICO COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS June 30, 2008

Special Revenue									
Care Works Me GRT Grants Se		Emergency Medical Services	Recreation	DWI Services	Farm and Range	Valuation	Fire Districts		
\$ 8,284,232	\$ -	\$ 59,413	\$ 4,117	\$1,737,103	\$ 852	\$5,935,192	\$ 144 203	\$ 26.5	13 \$ 127,828
2,192,462	j 22	CONTRACTOR OF THE PROPERTY OF		-	-	40,000,102	Ψ 144,255	ψ 20,3	
-		-	-		192		<u> </u>		2,000,133
2	<u>-</u>	+ <u>1</u>	12		_		_		
	2,774,649	1920		1 973 915		30	7	1	1.5
2	7	_		.,0,0,0,0	_		-	-	•
2	<u> </u>	1	4	2	2		72 626		(- 3
90010			222 (1992)		-		13,020		
								-	
10,476,694	\$ 2,774,649	\$ 59,413	\$ 4,285	\$3,711,018	\$ 852	\$5,935,192	\$ 217,919	\$ 26,5	13 \$2,127,961
									W
\$ -	S -	\$ 17.820	s -	\$ 227 981	\$ -	\$ 12 202	¢ 76 202		7 64 000 400
- P	1004	,020	•	Q 227,301			\$ 70,303	\$ 2	17 \$1,833,466
	1977	<u></u>	150	75 028		100	8	•	(•)
358 535	38 903		14.5			40,704	-	-	(-)
-		3		2,240,717		-	*	-	-
	2,000,740	_		670 500		•			-
20	100,000			079,500		-	-3	-	100
-	100,000		-	0-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	-				.n = 0;
358,535	2,774,649	17,820		3,232,136	_	60,077	76,383	2	7 1,833,466
									23 34 300 Maria
	0.20	20							
			-	13.00	-	_	-	-	- T
- 1		3	<u>.</u>	# T. C.	-	•	73,626	-	•
				40 457	21.				and the second of the second
2,000,700	3,401,040	14,515	2,044	13,457	-	128,401	20,215	30	2 92,295
8,082,423	(3,481,648)	27,078	1,641	465,425	852	5,746,714	47,695	26,28	202,200
10,118,159		41,593	4,285	478,882	852	5,875,115	117576 F.111 (A.C.)		
\$ 10,476,694	\$ 2,774,649	\$ 59,413	\$ 4,285	\$3,711,018	\$ 852	\$5,935,192	\$ 217,919		
	\$ 8,284,232 2,192,462 	Care GRT Grants \$ 8,284,232 \$ - 2,192,462 2,774,649 10,476,694 \$ 2,774,649 \$ - \$ - 358,535 38,903 2,635,746 100,000 358,535 2,774,649 2,035,736 3,481,648 8,082,423 (3,481,648) 10,118,159	Care GRT Works Grants Medical Services \$ 8,284,232	Care GRT Works Grants Medical Services Recreation \$ 8,284,232	Health Care GRT Works Grants Services Recreation Services	Health Care GRT Public Grants Emergency Medical Services Recreation DWI Services Farm and Range \$ 8,284,232 2,192,462 - \$ 59,413 \$ 4,117 \$ 1,737,103 \$ 852 - 2,774,649 - - 1,973,915 - - - - 1,973,915 - - - - - 10,476,694 \$ 2,774,649 \$ 59,413 \$ 4,285 \$ 3,711,018 \$ 852 \$ \$ - \$ 17,820 \$ - \$ 227,981 \$ - 358,535 38,903 - - - 75,938 - - - - 679,500 - - - - - 100,000 - - - 3,232,136 - 2,035,736 3,481,648 14,515 2,644 13,457 - - - 2,035,736 3,481,648 27,078 1,641 465,425 852 852 10,118,159 - - 41,593 4,285 478,882 852	Health Care Grants	Health Care GRT Grants Services Recreation Services Farm and Range Valuation Districts	Health Care Works Grants Services Recreation DWI Farm and Range Valuation Districts Protection Services Services

COUNTY OF BERNALILLO, NEW MEXICO COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS June 30, 2008

119	Special Revenue															
		ERDA	Section 8 Housing- Voucher	Regional Correction Center		Sheriff's restigative Fund	En	vironmental Health		Grants Fund		Law orcement ck Grants	Clerk's Recording & Filing	Community Service	Industrial Revenue Bonds	Special Revenue Total
ASSETS Cash and investments	\$	310,187	\$ 2,196,842	\$3,315,891	\$	646,584	\$	3,496,142	\$	172	œ		\$1,303,223	\$ 202,004	C 4 047 070	#00 poz zoo
Accounts receivable, net			6,278	2,610,424		0.10,001	100	561,919	-		Ψ	2,177	Φ 1,303,ZZ3	\$ 292,001	\$ 1,017,376	\$28,897,789
Accrued interest receivable		1,371	5,200			- 12 E		001,010		7-2		223		10,999	-	7,384,560
Due from other funds		200	236,870	-		11 4 77				90,988		223	· ·			1,594
Due from grantor			200,0.0	23		200				5,905,737		150 177	4 5		-	327,858
Cash-restricted		-	_	-		-		27 4 30		0,905,757		156,177		(2)	19	10,810,478
Inventory		2	<u> 2</u>	- B		100				10.5		827			(*)	1000
Advances to other funds			_					20.000		-		77-2-5			375	73,626
, and another to out the factor						_	September 1	29,062	_	-		•			-	29,062
Total assets	\$	311,558	\$ 2,439,990	\$ 5,926,315	\$	646,584	\$	4,087,123	_	5,996,725	\$	158,577	\$1,303,223	\$ 303,000	\$ 1,017,376	\$47,524,967
LIABILITIES																
Accounts payable	\$	4.7	\$ 195,852	\$ 2,635,360	\$		\$	10-31	\$	635,104	\$,	\$ 5,835	\$ -	\$ 37,605	\$ 5,678,916
Retainage payable		-				1.5		343		585,375		-		-		585,375
Accrued payroll		-	16,098	1190				_0. → 0.1		41,845		167 - 237	-		2	180,665
Uneamed revenue		-	-	-				105,595		268,452		53,505	<u> </u>			3,073,707
Due to other funds		1150	26,336	(1. 5 1)		7. -				3,068,949		105,072		3		5,836,103
Due to external parties		=-7	-	-		72						125		2		679,500
Advances from other funds	10-	- 11 5 /							-	1,397,000		- ·		-		1,497,000
Total liabilities			238,286	2,635,360				105,595	_	5,996,725	_	158,577	5,835	_	37,605	17,531,266
FUND BALANCES Reserved for:																
Advances to other funds Inventory		72	•			•		29,062				274				29,062 73,626
Debt service				•		-				1.50					-	
Encumbrances		305,342	•	8,848		-		153,760		3,515,598		-	86,621	99,371	79,806	10,038,269
Unreserved (deficit):													187			25.00
Unndesignated		6,216	2,201,704	3,282,107	_	646,584		3,798,706	_	(3,515,598)	_	-	1,210,767	203,629	899,965	19,852,744
Total fund balances (deficit)_		311,558	2,201,704	3,290,955		646,584		3,981,528	_	-		-	1,297,388	303,000	979,771	29,993,701
Total liabilities and fund balances	\$	311,558	\$ 2,439,990	\$5,926,315	\$	646,584	\$	4,087,123	\$	5,996,725	\$	158,577	\$1,303,223	\$ 303,000	\$ 1,017,376	\$47,524,967

COUNTY OF BERNALILLO, NEW MEXICO COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS June 30, 2008

						Debt Serv	rice				
ASSETS	General Obligation Bond Debt Service	Refunding Series 1998 Debt Service	Refunding Series 1998 Reserve	Series 1996B Debt Service	Series 1996B Reserve	Series 1997 Debt Service	Series 1997 Reserve	Refunding Series 2005 Debt Service	Refunding Series 2005 Reserve	Series 2004 Debt Service	Debt Service Total
Cash and investments	\$ 6,313,260	\$ 673	\$ -	\$ 242,995	\$ -	\$ 44,746	s -	\$ -	\$.	\$ 656,427	\$ 7,258,101
Accounts receivable, net	733,303	200 m				0 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		X		\$ 000,427	
Accrued interest receivable	27,368	68,890	-	83,942	4	22,412		70,306		2 524	733,303
Due from other funds		7 -	•	12.00	141	0.000	-	70,000		3,521	276,439
Due from grantor	2		25	- 0	-						•
Cash-restricted	-0	T	4,615,582	-	5,438,448		1 602 600	45	4 000 5.0	-	3 Par (1701)
Inventory	<u>~</u>		1,010,002	100	5,450,440		1,693,500		4,933,749	*	16,681,279
Advances to other funds			998	294	-	-	1	1	+ 	-	-
restances to earch failes	-	7			-			T	-		
Total assets	\$ 7,073,931	\$ 69,563	\$ 4,615,582	\$ 326,937	\$ 5,438,448	\$ 67,158	\$ 1,693,500	\$ 70,306	\$ 4,933,749	\$ 659,948	\$ 24,949,122
LIABILITIES											
Accounts payable	\$ 5,765,123	\$ -	e _	•	•	•	10000		175201 07420	400	
Retainage payabe	-	350	•	•	•		-	\$ -	\$ -	\$ -	\$ 5,765,123
Acrued payroll	-		-		100	•	15	67	2. ***	-	-
Unearned revenue	614,957	175				-	3. 4	-	-	-	(7)
Due to other funds	014,001		-	_		7.	\$ 7	•	-	11.	614,957
Due to external parties	127		•		117	-5	11 .0	66,779		1046	66,779
Advances from other funds				_			1	-	•	2.5	700110110100
Advances non other funds									-		
Total liabilities	6,380,080		•				-	66,779	Į.	45.	6,446,859
FUND BALANCES										2000	
Reserved for:											
Advances to other funds		52	_								
Inventory		27	5175	7	8.50	120	•	-	· ·	-	2
Debt service	693,851	69,563	4,615,582	900 097	E 400 440	07.450	34 AM BELL 18 CO.	5555			
Encumbrances	11 30 C / 4 E / 9 C / 6	03,363	4,010,002	326,937	5,438,448	67,158	1,693,500	3,527	4,933,749	659,948	18,502,263
Unreserve;	750	10.5	-	-	30 4 C) = {		•	1=	5 - 14	
Undesignated			-		4 - Tr			-	-	7 1 (
Total fund balances (deficit)	693,851	69,563	4,615,582	326,937	5,438,448	67,158	1,693,500	3,527	4,933,749	659,948	18,502,263
Total liabilities and fund balances	\$ 7,073,931	\$ 69,563	\$ 4,615,582	\$ 326,937	\$ 5,438,448	\$ 67,158	\$ 1,693,500	\$ 70,306	\$ 4,933,749	\$ 659,948	\$ 24,949,122

	Capital Projects																
ASSETS	1	2004 Revenue Bond	Water/ Wastewater		Library		Road Support Services	C	Storm Sewer enstruction	- 63	Juvenile Center Bonds		Facilities Bonds	F	Parks & Recreation Bonds	200.00	Open Space
Cash and investments	\$	854,999	\$19,121,469	\$	772,728	\$	703,388	\$	7,610,570	s	40,321	s	1,806,994	•	2 002 200		10 005 544
Accounts receivable, net		10.						101	7,010,010	•	40,521	*	1,000,004	\$	3,093,368	\$	
Accrued interest receivable		3,547	84,056		3,228		2,911		31,936		167		7,478		13,024		125,907
Due from other funds		7V <u>-</u> -			100		-		8208		-		,,4,0		13,024		<u> </u>
Due from grantor			3,059,378		-				76,680		-						
Cash-restricted					2				,0,000						-		-
Inventory		1.20	1520						3				-		-		7
Advances to other funds		-			0				-		•		-		7		5
Advances to other funds	(6)			_								-	<u> </u>			_	
Total assets	\$	858,546	\$22,264,903	\$	775,956	\$	706,299	\$	7,719,186	\$	40,488	\$	1,814,472	\$	3,106,392	\$	12,421,418
LIABILITIES																	
Accounts payable	\$	-	\$ 53,830	\$	9,045	•		•		•		•		•	0.070	•	7045
Retainage payabe	35	1120	381,402	- *	3,040			Ψ.	- 3		15	Ф	- 5	•	8,279	•	7,045
Acrued payroll		1171	3,745						_		-		-		4,146.00		6.610
Unearned revenue		(<u>.</u>	594,765						517,307				•				6,510
Due to other funds		178			-		_		- 11,007				2		-		108,566
Due to external parties		-	3/2		-				-				541		-		
Advances from other funds	_	-	-			89	- 3					_		_			<u>.</u>
Total liabilities			1,033,742	_	9,045	_			517,307		2				12,425	0.00	122,121
FUND BALANCES																	
Reserved for:																	
Advances to other funds		9.23	8° <u>-</u>				2				•				1-1		-
Inventory																	
Debt service		_	and the second		-		•		-		-		1-5		•		
Encumbrances) -)	6,617,268		476,449		970		389,311		39,503		34,413		1,114,719		148,441
Unreserve:					.01												nae nebellije
Undesignated		858,546	14,613,893	-	290,462	-	705,329	-	6,812,568	-	985	93	1,780,059	_	1,979,248	_	12,150,856
Total fund balances (deficit)		858,546	21,231,161	_	766,911	_	706,299	_	7,201,879		40,488	_	1,814,472		3,093,967		12,299,297
Total liabilities and fund balances	8	358,546.00	\$22,264,903	\$	775,956	\$	706,299	\$	7,719,186	\$	40,488	\$	1,814,472	\$	3,106,392	\$	12,421,418

COUNTY OF BERNALILLO, NEW MEXICO COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS June 30, 2008

Page 5 of 5

	16				Cap	ital Project	s					
ASSETS	Sheriff's Improvement Bond		Co	Road		Impact Fees		Public Health		Capital Projects Total		Total Nonmajor overnmental Funds
Cash and investments	\$	6,604,813	\$	10,197,615	\$	6,202,134	\$	7 <u>-</u> 2	\$	69,303,910	\$	105,459,800
Accounts receivable, net		•		7		-		1,384,131		1,510,038		9,627,901
Accrued interest receivable		21,901		42,280		26,488		2 0		237,016		515,049
Due from other funds		-				-		-		-		327,858
Due from grantor		4		1,630,594		-				4,766,652		15,577,130
Cash-restricted		-		-		107		· -				16,681,279
Inventory		-		-		27				•		73,626
Advances to other funds	_		3/	-	_		241		_		_	29,062
Total assets	\$	6,626,714	\$	11,870,489	\$	6,228,622	\$	1,384,131	\$	75,817,616	\$	148,291,705
LIABILITIES												
Accounts payable	\$	7-2	\$	65,421	\$	230	\$			143,850		11,587,889
Retainage payable		-	(8.5)	-		_	*	115,869		501,417		
Accrued payroll		-		-		940		110,000		10,255		1,086,792 190,920
Unearned revenue		-		-		40 - 3 :		_		1,220,638		4,909,302
Due to other funds		<u> 44</u>		2		-		869,166		869,166		6,772,048
Due to external parties		-		40		_		-		000,100		679,500
Advance from other funds	<u> </u>	-		-		(-)		-				1,497,000
Total liabilities				65,421		230		985,035		2,745,326	22 -	26,723,451
FUND BALANCES												192
Reserved for:												
Advances to other funds		-		-		14		2				29,062
Inventory										_		73,626
Debt service		-		46 = 0		0 -		_		-		18,502,263
Encumbrances		782,897		4,894,215		832,707		187,279		15,518,172		25,556,441
Unreserved (deficit):		M. Viles (S. 10)						10,12,0		10,010,172		20,000,441
Undesignated		5,843,817		6,910,853	_	5,395,685	77	211,817		57,554,118		77,406,862
Total fund balances (deficit)		6,626,714		11,805,068		6,228,392		399,096		73,072,290		121,568,254
Total liabilities and fund balances	\$	6,626,714	\$ 1	1,870,489	\$	6,228,622	\$	1,384,131		75,817,616	93	148,291,705
	-										_	1-0,201,100

		Special Revenue										
DEVENUES	Health Care GRT	Public Works Grants	Emergency Medical Services	Recreation	DWI Services	Farm and Range	Valuation	Fire Districts	Law Enforcement Protection	County		
REVENUES Taxes:												
Property			5255	20	12	223		100				
Sales	40 450 000	\$ -	3	\$ -	\$ -	\$ -	\$	\$ -	\$	\$ -		
	10,450,308	•		80.00	-	-	•			11,449,383		
Cigarette		-		2,053	· ·	-	11	A STANDARD CONT.	-	5 = 3		
Intergovernmental	Y-	5,586,293	305,969	-	6,642,598	138		1,120,640	189,600	- 22 2 55		
Fees for services	<u>₽</u>		3.7	-	-	-	4,920,945	-		3.4		
Investment income	-	-	7-20	-	0.0000 2000	0.5	1020	-	820	10.00		
Miscellaneous			6 <u>4 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - </u>	10-0	302,755	-	51 11 15					
Total revenues	10,450,308	5,586,293	305,969	2,053	6,945,353	138	4,920,945	1,120,640	189,600	11,449,383		
EXPENDITURES												
Current:												
General government	•	-	-	-	-	7.	3,255,820	4	- 12	-		
Public works	-	2,441,202	70870		-	15	Market Santage	₩()	7-			
Public safety	(-	•	310,762	-	6,423,126	_	-	1,020,595	163,992			
Health and welfare	-	-	9. 2 9.7	0.50	20 21 <u>.</u>	-	10.00		5-10-12-12-12-12	11,361,920		
Culture and recreation	5 €	-	F-E	1,517	2	24	_	4	2	11,001,020		
Capital outlay	2,793,597	3,145,091		0 = 0	91,850	3-	154,813	21,000	16,853			
Capital outlay - other entities	and the second second	At A. School Land		443		<u> </u>			10,000			
Debt service:										200		
Principal	-	5 -	7. -	9.49	-	72	_	29	12	323		
Interest	12		134	21 = 0		_				100		
Bond issuance costs		-	-	9.41	_	=2		25				
Total expenditures	2,793,597	5,586,293	310,762	1,517	6,514,976		3,410,633	1,041,595	180,845	11,361,920		
Excess (deficiency) of revenues												
over (under) expenditures	7,656,711	72-37	(4,793)	536	430,377	138	1,510,312	79,045	8,755	87,463		
OTHER FINANCING SOURCES (USES)							50 11 1000 1100	HAVE TO DESCRIPTION OF				
Transfers in	0.464.440				\$500E00							
Transfers out	2,461,448	-			2,996	1	-	7.7	-	4. -		
Bonds issued		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		F. 	-	-	-	27	-	₹.		
	-			48	•	4.5	-	7.0	-	-		
Refunding bonds issued Premium on bonds issued		•	•	5) -	-	-	1.2			7.		
	-	7.1 <u>a.</u> 5	•	47		478	- 65	1.77	•	•		
Discount on bonds issued	-		-		-	-	1.2			7 <u>-</u>		
Payment to refunded bond escrow agent		-		91				<u> </u>		1/2		
Total other financing					0.0000000				570			
sources (uses)	2,461,448	1000		1.	2,996		•	Note: Design		-		
Net changes in			11000000000000	0.000,000,000			10453-000000-00-00			3.50		
fund balances	10,118,159	-	(4,793)	536	433,373	138	1,510,312	79,045	8,755	87,463		
Fund balances (deficit) - beginning		•	46,386	3,749	45,509	714	4,364,803	62,491	17,541	207,032		
Reclassification	- 1000000	-1	7		V-		\$20 CONTRACTOR 100 CO		-			
Fund balance as restated	0.40.440.555		46,386	3,749	45,509	714	4,364,803	62,491	17,541	207,032		
Fund balances (deficit) - ending	\$ 10,118,159	\$ -	\$ 41,593	\$ 4,285	\$ 478,882	\$ 852	\$ 5,875,115	\$ 141,536	\$ 26,296	\$ 294,495		

COUNTY OF BERNALILLO, NEW MEXICO COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS Year Ended June 30, 2008

Special Revenue

	ERDA	Section 8 Housing- Vocuher	Regional Correction Center	Sheriff's Investigative Fund	Environmental Health	Grants Funds	Law Enforcement Block Grants	Clerk's Recording & Filing	Community Service	Industrial Revenue Bonds	Special Revenue Total
REVENUES			2 Marsh Carrier Conference of the							Condo	Total
Taxes:	1257 110	920	2222	12			190				
Property	\$	5	\$ -	\$.	\$	\$	s -	S -	\$ -	\$ -	2
Sales				-	2,576,721	•		2	- E		24,476,412
Cigarette	-	1 <u>2</u>)	-		23	The second second		-		37-03	2,053
Intergovernmental	-	13,837,846	4400 miles	374,510	153	19,579,610	200,230	· 2			47,837,434
Fees for services	•	The second second	7,003,222	Action and Action	-	-	100000000000000000000000000000000000000	582,013	2.	223	12,506,180
Investment income	24,726	71,511	-	=0	•	- A €					
Miscellaneous	113,646	246,472	1,596,000		5,468	29,904	and the state of t		88,671	695,320	96,237
Total revenues	138,372	14,155,829	8,599,222	374,510	2,582,189	19,609,514	200,230	582,013	88,671	695,320	3,078,236 87,996,552
EXPENDITURES											
Current:											
General government	•		2	_	12 <u>2</u> 3	232,907		401,386		FCC 500	
Public works		-	10000 AT	•	The state of	202,007			100	556,533	4,446,646
Public safety	224,537	2	8,711,330	532,797		4,515,921	200,230	-		X.	2,441,202
Health and welfare	-	12,102,326	-		1,660,939	106,009	200,230	•	00 700	V.5	22,103,290
Culture and recreation				100	1,000,000	1,309,948			63,726		25,294,920
Capital outlay	_	<u>-</u>		100		13,444,729	(4)	5	•		1,311,465
Capital outlay - other entities						13,444,725	•		•		19,667,933
Debt service:						•	135	•		-	-
Principal	100		129	721							
Interest	20	9		1000	100	10 -	•	*	,		
Bond issuance cost					STE			53	•		1 -
Total expenditures	224,537	12,102,326	8,711,330	520 707	4 000 000	40 000 04					
	224,001	12,102,320	0,711,330	532,797	1,660,939	19,609,514	200,230	401,386	63,726	556,533	75,265,456
Excess (deficiency) of revenues											
over (under) expenditures	(86,165)	2,053,503	(112,108)	(158,287)	921,250			180,627	24,945	138,787	12,731,096
OTHER FINANCING SOURCES (USES)											
Transfers in	98										
Transfers out	3	•	(040 407)		***************************************	P.2	75	•	8.70	10*	2,464,444
Bonds issued	-		(913,187)		(384,894)	(7)		-	940	-	(1,298,081)
Refunding bonds issued		- 4	-						0.25	•	
Premium on bonds issued	5	1.48		- 1 ± 1 × 1 × 1 × 1 × 1 × 1 × 1 × 1 × 1 ×		•	**************************************	-	34.00	100	-
Discount on bonds issued	•			279	•	•		€ <u>4</u> 6			-
	7	•			•	(*)	20	(a)	-		10-0
Payment to refunded bond escrow agent Total other financing						-					
sources (uses)			(913,187)		(384,894)	2	157				4 400 505
Net changes in		A Constitution was a	Samuel Samuel		(-0.100.1)				-	(A) (A)	1,166,363
fund balances	(86,165)	2,053,503	(1,025,295)	(158,287)	536,356	-	50	100 007	04.046	466 BAL	10.000 100
Fund balances (deficit) - beginning	397,723	148,201	4,316,250	804,871	3,445,172			180,627	24,945	138,787	13,897,459
Reclassification		-	1.	-	0,170,172			1,116,761	278,055	840,984	16,096,242
Fund balance as restated	397,723	148,201	4,316,250	804,871	3,445,172	1000		1966 (1964)	STATE OF THE PARTY.	250,000	
runu balance as restated	381.123	140.401	4.010.700	2011/4-2017	1 447 1 / /			1,116,761	278,055	840,984	16,096,242

COUNTY OF BERNALILLO, NEW MEXICO COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

Year Ended June 30, 2008

						Debt	t Service					
	General Obligation Bonds Debt Service	Series 1996 Debt Service	Refunding Series 1998 Debt Service	Refunding Series 1998 Reserve	Series 1996B Debt Service	Series 1996B Reserve	Series 1997 Debt Service	Series 1997 Reserve	Refunding Series 2005 Debt Service	Refunding Series 2005 Reserve	Series 2004 Debt Service	Debt Service Total
REVENUES									V-A			
Taxes:												
Property	\$ 11,550,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$	s -	\$ -	\$ 11,550,709
Sales	•	33 2 3			15	3.100	*	V. • 2				: - 1987 (SAT AND
Cigarette	-			•	-	-	-			7.2		
Intergovernmental	_		-			17	- 2			30 10		
Fees for services	-		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		-	-	-	1	34	34 <u>4</u> 8	F.	2
Investment income	234,086	10-01	278,751	2	373,730		89,913	0.00	281,224	57.00	30,911	1,288,615
Miscellaneous		vs - 5 = 5 - 3		-			692,140	940	7.	423	674,432	1,366,572
Total revenues	11,784,795		278,751	-	373,730		782,053		281,224		705,343	14,205,896
EXPENDITURES												
Current:												
General government	36,765	19		22	-	72	23	100				20 705
Public works		-	2	2		_			-	-	•	36,765
Public safety	_	119-12					1	980	-	130	17	100
Health and welfare		_	_	<u> </u>		- 10	7	X.		10-34		C-07
Culture and recreation	_	200			_	-			2	12/	3.5	
Capital outlay			<u> </u>	- 83	- 5		-	-			•	7 - 5 -
Capital outlay - other entities	2	-	_				-	-	-	•		353
Debt service:	40	172		-	9.5	2.5		2.74	-	200	9.€	1 # I
Principal	5,600,000	55	1,540,000		2 000 000		4 000 000				2000000	
Interest	4,003,515		2,447,196		2,000,000	17	1,000,000	-	955,000		500,000	11,595,000
Bond issuance costs	4,000,010	-	2,447,180	藪	3,068,327		618,500		2,357,225		517,212	13,011,975
Total expenditures	9,640,280	(3,987,196	<u>_</u>	E 000 307		4 040 500				176,557	176,557
Total experiences	3,040,200		3,867,180		5,068,327		1,618,500		3,312,225	11 4 1(1,193,769	24,820,297
Excess (deficiency) of revenues												
over (under) expenditures	2,144,515	- 17	(3,708,445)		(4,694,597)		(836,447)	<u> </u>	(3,031,001)	144	(488,426)	(10,614,401)
OTHER FINANCING SOURCES (USES)												
Transfers in		272	3,711,646	2.7	4,736,583	32	875,119	111 212	3,031,001		012 107	12 207 500
Transfers out				0-0	1,100,000	_	0.0,1.0		3,031,001	200	913,187	13,267,536
Bonds issued				<u>1</u> 5	2		1300	35		€.	-	-
Refunding bonds issued	-			-	-	-			-		11 000 000	44 000 000
Premium on bonds issued		(<u>-</u>	2		21		2	- 52	9	- 15	11,000,000	11,000,000
Discount on bonds issued	1	82							-	-	194,700	194,700
Payment to refunded bond escrow agent	(5,728,358)	on - 00			anana 🐉	- 5	5)(1		7	/10 010 100	(40 E 47 750)
Total other financing										· · · · · · · ·	(10,819,400)	(16,547,758)
sources (uses) Net changes in	(5,728,358)	<u> </u>	3,711,646		4,736,583		875,119		3,031,001	-	1,288,487	7,914,478
fund balances	(3,583,843)	192	3,201		41,986		20 672	345			000 001	
Fund balances (deficit) - beginning	4,277,694	58	66,362	4,615,582	284,951	5 420 440	38,672	4 600 500	0.507		800,061	(2,699,923)
Reclassification	4,217,034		00,302	4,010,002	204,331	5,438,448	28,486	1,693,500	3,527	4,933,749	(140,113)	21,202,244
Fund balance as restated	4,277,694	(58)	66,362	4,615,582	284,951	5,438,448	20 400	1 602 500	0.507	4 000 740		(58)
		•					28,486	1,693,500	3,527	4,933,749	(140,113)	21,202,186
Fund balances (deficit) - ending	\$ 693,851	3 -	\$ 69,563	\$ 4,615,582	\$ 326,937	\$5,438,448	\$ 67,158	\$ 1,693,500	\$ 3,527	\$4,933,749	\$ 659,948	\$ 18,502,263

COUNTY OF BERNALILLO, NEW MEXICO COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS Year Ended June 30, 2008

	-								
	2004 Revenue Bond	Water/ Wastewater Fund	Library	Road Support Services	Storm Sewer Construction Bonds	Juvenile Center Bonds	Facilities Bonds	Parks & Recreation	Open Space
REVENUES							el-		
Taxes: Property							70	200	
Sales	\$ -	2 -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,370,590
Cigarette	940		_	-	- T		-	•	The second second
Intergovernmental	47	47 005 07	. 76			-	-	-3	258
Fees for services		17,285,37	6 -	2,500,000	1,432,782	2	•		17.0
Investment income	ED 05/				-	•	= - 1	•	
Miscellaneous	50,352	961,98	3 54,801	42,821	338,249	2,549	108,236	239,616	
Total revenues	50.05	40.047.05	 	-					924
i otal revenues	50,352	18,247,35	9 54,801	2,542,821	1,771,031	2,549	108,236	239,616	1,371,514
EXPENDITURES									
Current:									
General government									
Public works			•	•	-	12			-
Public safety			•	•	-	•	-		
Health and welfare		3	-	-			-		1070
		•				•	£350	-	
Culture and recreation							. S - 6	-	
Capital outlay	37,866			166,525	1,165,217	8,421	77,914	1,314,814	1,623,254
Capital outlay - other entities	- C	11,096,825	5 428,344	114,883	208,464	1112/2011	-		
Debt service:									
Principal	-	20	-	2,392,345			880	(543)	
Interest		*	₩ 1	107,655	(4)				162
Bond issuance cost			7,603		31,106	Secretary and the secretary of the secretary and	8,363	16,727	
Total expenditures	37,866	13,678,669	435,947	2,781,408	1,404,787	8,421	86,277	1,331,541	1,623,254
									1 To 10 To 1
Excess (deficiency) of revenues	900000	0.0000000							
over (under) expenditures	12,486	4,568,690	(381,146)	(238,587)	366,244	(5,872)	21,959	(1,091,925)	(251,740)
OTHER FINANCING SOURCES (USES)									Consequent of the second
Transfers in		120		E 000					
Transfers out	- 6	高		5,000				4.20	•
Bonds issued	-	-	1.000.000	_	0.500.000	9.50		30. 40 .53	•
Refunding bonds issued			1,000,000	-	3,500,000	5.0	1,100,000	2,200,000	第4 号
Premium on bonds issued			47.000			- F-23		•	3 7 %
Discount on bonds issued	-		47,938		(00 000)	77 7 74	52,732	105,464	•
Payment to refunded bond escrow agent				•	(22,083)		72	0.2	*
Total other financing	-	- 		•			•		
sources (uses)			4.047.000	F 000				overall beauty	
Net changes in			1,047,938	5,000	3,477,917		1,152,732	2,305,484	
fund balances	12 400	4 E00 000	000 700	1000 FOT					
Fund balances (deficit) - beginning	12,486		3 C (10 C) (10 C	(233,587)	3,844,161	(5,872)	1,174,691	1,213,539	(251,740)
Reclassification	846,060	16,662,471	100,119	939,886	3,357,718	46,360	639,781	1,880,428	12,551,037
		-		-	-		12		
Fund balance as restated	846,060		100,119	939,886	3,357,718	46,360	639,781	1,880,428	12,551,037
Fund balances (deficit) - ending	\$ 858,546	\$ 21,231,161	\$ 766,911	\$ 706,299	\$ 7,201,879	\$ 40,488	\$ 1,814,472	\$ 3,093,967	\$ 12,299,297

COUNTY OF BERNALILLO, NEW MEXICO COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS Year Ended June 30, 2008

Page 5 of 5

			Capital	Projects	37		
	Sheriff's Improvement Bond	Road Construction	Impact Fees	Public Health	1997 Revenue Bond	Total Captial Projects	Total Nonmajor Governmental Funds
REVENUES					and the same of th		
Taxes:		18000	0.6%	192	.21	-00100000000000	ON THE RESERVE OF THE PARTY OF
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,370,590	\$ 12,921,299
Sales	•	· ·	-	7. 4	-	•	24,476,412
Cigarette	•		**	4.5		50	2,053
Intergovernmental	-	1,078,335		-	5- -	22,296,493	70,133,927
Fees for services		2000	1,211,002		2. -	1,211,002	13,717,182
Investment income	254,083	694,565	365,846	28,465	-	3,141,566	4,526,418
Miscellaneous		The state of the s	-	1,398,831	•	1,399,755	5,844,563
Total revenues	254,083	1,772,900	1,576,848	1,427,296		29,419,406	131,621,854
EXPENDITURES							
Current:							
General government	-	100	1.0	2.€	×-		4,483,411
Public works	_	<u> 29</u>	24	_	64	<u> </u>	2,441,202
Public safety		-	22 - 21				22,103,290
Health and welfare	-		325	} <u>`</u>	2	2	25,294,920
Culture and recreation	-		50 - 00	n-		_	1,311,465
Capital outlay	294,125	3,918,603	517,108	3,092,810	_	14,798,501	34,466,434
Capital outlay - other entities	_	1,418,744	377,983	0,002,010		13,645,243	13,645,243
Debt service:			011,000			10,040,240	10,040,240
Principal		-		_	-	2,392,345	12 007 245
Interest	- 2	<u> </u>	100			107,655	13,987,345
Bond issuance cost	91,315	77,762	_	_			13,119,630
Total expenditures	385,440	5,415,109	895,091	3,092,810	-	232,876 31,176,620	409,433 131,262,373
Excess (deficiency) of revenues					- T		
over (under) expenditures	(131,357)	(3,642,209)	681,757	/1 COE E141		(4.757.044)	050 404
over (direct) experientes	(131,337)	(3,042,203)	001,737	(1,665,514)		(1,757,214)	359,481
OTHER FINANCING SOURCES (USES)							
Transfers in	75	40,478		-	-	45,478	15,777,458
Transfers out	Markov San	Constitution Cons	-	2	-	market and the co	(1,298,081)
Bonds issued	4,300,000	9,400,000	475	- 5		21,500,000	21,500,000
Refunding bonds issued	9 000000 C 100 00	parent of the	C20		-	1000 to 2000 t	11,000,000
Premium on bonds issued	117,623	215,721	1574	45		539,478	734,178
Discount on bonds issued	-1	(30,917)	-	-	•	(53,000)	(53,000)
Payment to refunded bond escrow agent				S			(16,547,758)
Total other financing	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
sources (uses)	4,417,623	9,625,282				22,031,956	31,112,797
Net changes in							
fund balances	4,286,266	5,983,073	681,757	(1,665,514)		20,274,742	31,472,278
Fund balances (deficit) - beginning	2,340,448	5,821,995	5,546,635	2,064,610	51,537	52,849,085	90,147,571
Reclassification	-	·	•	er all	(51,537)	(51,537)	(51,595)
Fund balance (deficit) as restated	2,340,448	5,821,995	5,546,635	2,064,610		40,146,392	90,095,976
Fund balances (deficit) - ending	\$ 6,626,714	\$11,805,068	\$6,228,392	\$ 399,096	\$ -	\$ 73,072,290	\$ 121,568,254
· · · · · · · · · · · · · · · · · · ·							